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January 31, 2005

Via Federal Express

Charles R. Diard, Clerk
United States District Court
Southern District of Alabama
United States Courthouse
113 St. Joseph Street
Mobile, AL 36602

FILED FEB 1 2005 AM 9:23 USMRS

Re: *Tait Advisory Services, LLC v. Dealers Assurance Co., et al.*
U. S. D. C., S. D. Ala., - Northern Division; CV-04-829-BH-C
Our File: DEALERS-TAIT (009624-04093)

Dear Mr. Diard:

On January 26, 2005, Judge Hand issued an order in the above-referenced matter granting Defendants Dealers Assurance Company, Dealers Alliance Corporation, Southwest Reinsure, Inc., Southwest Re Holdings, Inc., and James B. Smith's motion for leave to deposit interpleader funds. Enclosed please find the interpleader funds, in the amount of \$425,000.00, paid to the Clerk of Court, to be deposited into a money market account in accordance with Judge Hand's order. We also request that you notify us when said funds have been received and deposited.

We very much appreciate and thank you for your assistance in this matter. Should you have any questions whatsoever regarding this matter, please do not hesitate to give me a call at (205) 715-4466.

Christopher M. Moody, Esq.
January 31, 2005
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With highest regards, I am

Very truly yours,
BURGESS & HALE, LLC

Meador Akins

G. Meador Akins

GMA/kac
Enclosures
cc: Christopher M. Moody, Esq. (w/out encls.)
Thomas S. Hale, Esq. (w/out encls.)